

ARLINGTON PUBLIC SCHOOLS

In accordance with the provisions of the Massachusetts General laws, Chapter 30A, Section 20, notice is hereby given for the following meeting of the:

***Arlington School Committee
Standing Subcommittee: Budget
Thursday, January 9, 2020
8:30 AM***

*Arlington High School
School Committee Room
869 Mass Avenue, 6th Floor
Arlington, MA*

Open Meeting

Public Comment

Approval of minutes September 26, 2019

FY 21 Budget update and discussion

- *Outreach*

Reporting methods and frequency

- *Audience*
- *Format*

Future Enrollment estimation update

Budget Book improvements

Audit report update

Future agenda discussion

Old business

New business

Adjournment

The listings of matters are those reasonably anticipated by the Chair; which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.

Stated times and time amounts, listed in parenthesis, are the estimated amount of time for that particular agenda item. Actual times may be shorter or longer depending on the time needed to fully explore the topic.

Submitted by Kirsi Allison-Ampe, MD, Chair

“Massachusetts law requires all open session meetings of public bodies to be accessible to members of the public, including those with disabilities. If you need reasonable accommodations in order to participate in the meeting, contact the Administrative Assistant to the Arlington School Committee Karen Fitzgerald at kfitzgerald@arlington.k12.ma.us in advance of the meeting.”--



Town of Arlington, Massachusetts

Meeting Location

Summary:

Arlington High School
School Committee Room
869 Mass Avenue, 6th Floor
Arlington, MA



Town of Arlington, Massachusetts

Open Meeting



Town of Arlington, Massachusetts

Public Comment



Town of Arlington, Massachusetts

Approval of minutes September 26, 2019

ATTACHMENTS:

Type	File Name	Description
▢ Minutes	Budget_Subcommittee_minutes_092619_draft.docx	09 26 2019 Budget Subcommittee minutes

Budget Subcommittee Meeting Minutes
Arlington School Committee
Thursday, Sept 26th, 2019, 8:30 a.m.

Attendance

Subcommittee Members: Kirsy Allison-Ampe, Jennifer Susse, Len Kardon
Administration: Kathleen Bodie, Superintendent
(Michael Mason, CFO absent due to illness)

Public Participation

None

Minutes from 6/13/19 moved for approval by LK, 2nd JS, passed 3-0

Budget calendar

Add

- presentation of requests to capital planning
- financial reporting (once schedule decided upon)

Budget update

- tabled because of Mr Mason's illness

Discussion of reporting methods, frequency, and audience

Discussion

- quarterly more deeply
- pull out anything notable
- do monthly reporting to budget? — maybe disseminate to full committee

Highlight

- changes from what we budgeted
- cost overrun
- cost underrun

Plan to come prepared to discuss format for budget reports next meeting

Future enrollment estimation

- in process of checking references for firm

Old business

- budget reports for town meeting
- improve budget book
 - send link to Worcester as exemplar
 - Len to find, share other smaller district with good budget book

New business

- Add fund balances, fee discussion for future agendas

9:30am moved to adjourn by JS, 2nd LK, passed 3-0



Town of Arlington, Massachusetts

FY 21 Budget update and discussion

Summary:

- Outreach



Town of Arlington, Massachusetts

Reporting methods and frequency

Summary:

- Audience
- Format



Town of Arlington, Massachusetts

Future Enrollment estimation update



Town of Arlington, Massachusetts

Budget Book improvements

ATTACHMENTS:

Type	File Name	Description
▣ Backup Material	Budget_Status_north_andover_short.pdf	North Andover Budget doc
▣ Reference Material	FY20_Financials_Period_ending_11.30.19_(2).pdf	FY20 Financials N. Andover
▣ Reference Material	Andover_FY20_Financials_Period_ending_11.30.19.pdf	Andover FY20 Financials
▣ Reference Material	Newton_Fiscal_and_Operations_Update_11_18_19_FINAL.pdf	Newton Fisca & Operations
▣ Reference Material	SC_financial_report_examples_011420.pdf	SC Financial Report Examples

North Andover School Committee North Andover, Massachusetts

Item: FY20 Budget Status Report

Date: December 19, 2019

Purpose of Agenda Item:

Review of FY20 Budget Status Report as of December 16, 2019.

Background

This budget status report for FY20 reflects spending higher than what would be expected for this time of the year. At this point last year, we had spent 36.5%. This year we are at 37.0%. This is due to unanticipated out-of-district expenses. We have five additional students in out-of-district placements so far this year that had not been anticipated. Two are students that were in-district last year and three are students who have moved into the district. The total projected additional expenses are \$325,000. We are anticipating the need to utilize the Special Education Stabilization Fund this year, but can only do so up to \$150,000 for FY20, leaving an anticipated budget gap of \$175,000 that we will have to reconcile.

Recommended Action:

Informational. No action required.

FY21 North Andover School Budget Status Report

As of 12/16/19

		FY21 Budget	FY21 Expenses YTD	% Used
ABECC	\$	3,306,130.99	\$ 1,399,620.35	42.3%
Expense	\$	72,229.66	\$ 43,702.73	60.5%
Heating Fuel	\$	2,060.00	\$ 505.94	24.6%
Materials And Supplies	\$	42,911.78	\$ 19,699.91	45.9%
Repairs And Maintenance	\$	26,757.88	\$ 23,496.88	87.8%
Training And Education	\$	500.00	\$ -	0.0%
Salaries	\$	3,233,901.33	\$ 1,355,917.62	41.9%
Salaries Custodians	\$	87,209.66	\$ 41,491.49	47.6%
Salaries Nurses	\$	153,720.03	\$ 52,249.34	34.0%
Salaries Other	\$	1,010,621.83	\$ 304,003.64	30.1%
Salaries Professional	\$	1,948,571.93	\$ 937,499.09	48.1%
Salaries Secretarial&Clerical	\$	33,777.88	\$ 20,674.06	61.2%
Atkinson Elementary	\$	2,705,118.14	\$ 897,443.05	33.2%
Expense	\$	99,014.93	\$ 29,754.18	30.1%
Equipment	\$	10,099.74	\$ 4,446.89	44.0%
Equipment Rental/lease-Copiers	\$	7,576.19	\$ 3,131.34	41.3%
General Classroom Supplies	\$	11,094.90	\$ 8,888.01	80.1%
Heating Fuel	\$	40,316.06	\$ 3,164.16	7.8%
Materials And Supplies	\$	27,298.04	\$ 9,365.78	34.3%
Training And Education	\$	2,630.00	\$ 758.00	28.8%
Salaries	\$	2,606,103.21	\$ 867,688.87	33.3%
Salaries Custodians	\$	102,473.28	\$ 50,325.74	49.1%
Salaries Nurses	\$	64,992.80	\$ 20,962.16	32.3%
Salaries Other	\$	257,253.82	\$ 98,876.33	38.4%
Salaries Professional	\$	2,133,729.34	\$ 680,560.19	31.9%
Salaries Secretarial&Clerical	\$	47,653.97	\$ 16,964.45	35.6%
Central Office	\$	1,815,195.42	\$ 859,229.31	47.3%
Expense	\$	723,301.34	\$ 365,394.10	50.5%
Advertising	\$	2,649.00	\$ 137.47	5.2%
Census	\$	3,000.00	\$ -	0.0%
Conferences And Meetings	\$	11,923.00	\$ 7,886.40	66.1%
Contract Services	\$	64,910.00	\$ 17,676.68	27.2%
Electricity	\$	555,417.72	\$ 288,162.70	51.9%
Equipment Rental/lease-Copiers	\$	8,916.14	\$ 3,685.15	41.3%
Equipment Technology - New	\$	1,317.10	\$ -	0.0%
Furniture	\$	3,905.38	\$ 644.78	16.5%
Heating Fuel	\$	6,180.00	\$ 997.22	16.1%
Legal Services	\$	6,300.00	\$ 4,795.20	76.1%
Memberships	\$	13,455.00	\$ 10,827.95	80.5%
Office Supplies	\$	14,442.00	\$ 8,343.42	57.8%
Postage	\$	12,100.00	\$ 11,138.26	92.1%
Printing And Forms	\$	3,035.00	\$ 927.00	30.5%
Professional Publications	\$	300.00	\$ -	0.0%

School Committee Supplies	\$	840.00	\$	48.13	5.7%
Telephone	\$	13,069.00	\$	10,123.74	77.5%
Training And Education	\$	1,542.00	\$	-	0.0%
Salaries	\$	1,091,894.08	\$	493,835.21	45.2%
Salaries Other	\$	25,500.00	\$	10,625.05	41.7%
Salaries Professional	\$	495,111.79	\$	223,106.00	45.1%
Salaries Secretarial&Clerical	\$	571,282.29	\$	260,104.16	45.5%
Franklin Elementary	\$	3,337,601.51	\$	1,171,789.12	35.1%
Expense	\$	98,146.39	\$	35,910.04	36.6%
Awards	\$	150.00	\$	-	0.0%
Conferences And Meetings	\$	3,000.00	\$	-	0.0%
Contract Services	\$	525.30	\$	364.55	69.4%
Equipment Rental/lease-Copiers	\$	15,775.94	\$	7,342.65	46.5%
Equipment Technology - New	\$	4,828.00	\$	1,199.00	24.8%
Equipment Technology Replacmnt	\$	2,500.00	\$	289.32	11.6%
General Classroom Supplies	\$	13,383.00	\$	6,214.03	46.4%
Heating Fuel	\$	39,321.27	\$	4,944.34	12.6%
Materials And Supplies	\$	14,304.88	\$	12,302.73	86.0%
Memberships	\$	760.00	\$	396.00	52.1%
Physical Education Supplies	\$	1,500.00	\$	1,303.42	86.9%
Professional Publications	\$	150.00	\$	-	0.0%
Training And Education	\$	1,948.00	\$	1,554.00	79.8%
Salaries	\$	3,239,455.12	\$	1,135,879.08	35.1%
Salaries Custodians	\$	100,809.35	\$	50,376.30	50.0%
Salaries Nurses	\$	83,653.45	\$	34,009.36	40.7%
Salaries Other	\$	578,865.21	\$	236,935.45	40.9%
Salaries Professional	\$	2,429,384.40	\$	798,017.24	32.8%
Salaries Secretarial&Clerical	\$	46,742.71	\$	16,540.73	35.4%
High School	\$	11,054,554.74	\$	3,858,466.54	34.9%
Expense	\$	434,850.16	\$	235,058.28	54.1%
Activities	\$	6,133.00	\$	2,585.00	42.1%
Awards	\$	1,700.00	\$	-	0.0%
Conferences And Meetings	\$	888.08	\$	888.08	100.0%
Contract Services	\$	5,563.03	\$	5,400.78	97.1%
Drama	\$	3,130.00	\$	3,090.00	98.7%
Dues And Memberships	\$	750.00	\$	460.00	61.3%
Equip Instructional Replmnt	\$	9,000.00	\$	3,737.37	41.5%
Equipment Rental/lease	\$	2,000.00	\$	1,799.50	90.0%
Equipment Rental/lease-Copiers	\$	31,249.79	\$	12,915.90	41.3%
Equipment Repairs	\$	2,000.00	\$	1,175.00	58.8%
General Classroom Supplies	\$	33,158.75	\$	30,538.42	92.1%
Graduation	\$	17,500.00	\$	-	0.0%
Heating Fuel	\$	109,273.02	\$	15,528.01	14.2%
Library Books	\$	1,759.07	\$	1,170.25	66.5%
Materials And Supplies	\$	117,741.34	\$	84,485.33	71.8%
Memberships	\$	32,201.10	\$	18,760.96	58.3%
Other Charges And Expense	\$	6,500.21	\$	6,500.21	100.0%

TOWN OF ANDOVER
YEAR-TO-DATE BUDGET REPORT
FY'20 GENERAL FUND TOTAL

11/30/2019
FOR 2020

	ORIGINAL APPROP	PY CARRYOVER	TRANFRS ADJSTMT	REVISED BUDGET	YTD EXPENDED	CY ENCUMBRANCES	UNENCUMBERED BUDGET
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8 SCHOOL GENERAL FUND	<hr/>						
110 SCHOOL COMMITTEE	56,800.00	438.26	-	57,238.26	16,368.66	40,700.00	169.60
111 LEGAL EXPENSES	300,000.00	-	-	300,000.00	72,377.93	227,538.14	83.93
120 SUPERINTENDENT'S OFFICE	501,196.00	-	-	501,196.00	228,683.06	270,940.75	1,572.19
123 OTHER DISTRICT ADMINISTRATION	-	-	-	-	-	-	-
141 ASST SUPERINTENDENT OFFICE	536,565.00	-	-	536,565.00	217,157.67	310,535.49	8,871.84
142 HUMAN RESOURCES	522,794.00	5,128.00	-	527,922.00	210,334.62	304,866.09	12,721.29
143 BUSINESS OFFICE	955,164.00	15,009.87	-	970,173.87	427,244.77	560,998.17	(18,069.07)
144 CONTINGENCY	-	-	-	-	-	-	-
210 SUPERVISORY	2,379,754.00	1,116.81	-	2,380,870.81	1,065,731.75	1,309,530.23	5,608.83
220 PRINCIPAL	3,974,572.00	6,700.79	-	3,981,272.79	1,886,559.14	2,234,243.76	(139,530.11)
230 TEACHING	54,425,415.00	48,301.68	(53,113.96)	54,420,602.72	16,003,291.27	38,301,492.35	115,819.10
235 PROFESSIONAL DEVELOPMENT	512,864.00	12,451.50	-	525,315.50	323,086.45	202,121.62	107.43
240 TEXTS / EDUCATIONAL SOFTWARE	946,453.00	-	-	946,453.00	492,067.31	454,300.45	85.24
250 DIGITAL LEARNING & MEDIA	1,556,832.00	3,194.15	13,350.00	1,573,376.15	448,064.08	1,127,410.52	(2,098.45)
260 TECHNOLOGY	117,300.00	572.38	613.96	118,486.34	27,459.23	90,942.59	84.52
270 GUIDANCE SERVICES	2,332,142.00	-	1,400.00	2,333,542.00	660,404.09	1,673,126.12	11.79
280 EVALUATION & THERAPY SERVICES	1,726,804.00	33,293.96	27,600.00	1,787,697.96	515,702.12	1,275,727.41	(3,731.57)
320 HEALTH SERVICES	1,065,462.00	165.75	10,150.00	1,075,777.75	324,286.38	747,104.04	4,387.33
331 REGULAR TRANSPORTATION	2,155,928.00	-	-	2,155,928.00	103,177.06	2,004,148.10	48,602.84
332 SPECIAL NEEDS TRANSPORTATION	1,995,233.00	-	-	1,995,233.00	587,596.63	1,897,391.84	(489,755.47)
333 HOMELESS TRANSPORTATION	40,000.00	-	-	40,000.00	14,711.81	36,788.19	(11,500.00)
351 ATHLETICS	575,708.00	-	-	575,708.00	82,771.17	492,936.83	-
352 OTHER STUDENT BODY ACTIVITIES	162,604.00	-	-	162,604.00	47,509.12	115,094.88	-
360 BUILDING SECURITY	48,366.00	-	-	48,366.00	48,366.00	-	-
411 CUSTODIAL SERVICES	2,232,273.00	1,262.40	-	2,233,535.40	960,159.51	1,259,214.66	14,161.23
412 BUILDING OPERATIONS	1,293,980.00	14,051.31	-	1,308,031.31	266,616.63	1,035,691.01	5,723.67
521 MEDICARE, PTS & MISC BENEFITS	1,015,910.00	-	-	1,015,910.00	364,056.43	651,853.57	-
730 EQUIPMENT	-	-	-	-	-	-	-
910 PROGRAMS IN MASSACHUSETTS	999,513.00	-	-	999,513.00	306,644.43	740,363.57	(47,495.00)
920 PROGRAM OUT OF STATE	286,953.00	-	-	286,953.00	16,941.18	-	270,011.82
930 PROGRAMS OTHER THAN PUBLIC SCH	2,015,462.00	6,024.78	-	2,021,486.78	279,077.91	2,062,661.87	(320,253.00)
931 RESIDENTIAL PLACEMENTS	876,511.00	45,264.53	-	921,775.53	582,668.95	1,143,868.52	(804,761.94)
940 MEMBER COLLABORATIVE	321,250.00	-	-	321,250.00	126,836.00	171,709.00	22,705.00
TOTAL SCHOOL GENERAL FUND	85,929,808.00	192,976.17	-	86,122,784.17	26,705,951.36	60,743,299.77	(1,326,466.96)

TOWN OF ANDOVER
YEAR-TO-DATE BUDGET REPORT
FY'20 GENERAL FUND SALARY

11/30/2019
FOR 2020

	ORIGINAL APPROP	PY CARRYOVER	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CY ENCUMBRANCES	UNENCUMBERED BUDGET
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8 SCHOOL GENERAL FUND							
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110 SCHOOL COMMITTEE	17,000.00		0.00	17,000.00	5,650.00	11,200.00	150.00
120 SUPERINTENDENT'S OFFICE	440,293.00		0.00	440,293.00	197,967.62	240,823.64	1,501.74
141 ASST SUPERINTENDENT OFFICE	519,388.00		0.00	519,388.00	210,201.64	300,360.69	8,825.67
142 HUMAN RESOURCES	343,444.00		0.00	343,444.00	148,769.75	182,013.52	12,660.73
143 BUSINESS OFFICE	820,658.00		0.00	820,658.00	365,175.56	473,614.00	(18,131.56)
144 CONTINGENCY				-			-
210 SUPERVISORY	2,232,520.00		0.00	2,232,520.00	996,251.97	1,230,730.79	5,537.24
220 PRINCIPAL	3,729,106.00		0.00	3,729,106.00	1,691,503.85	2,177,205.68	(139,603.53)
230 TEACHING	53,321,240.00		-52,500.00	53,268,740.00	15,404,413.65	37,748,525.52	115,800.83
235 PROFESSIONAL DEVELOPMENT	150,000.00		0.00	150,000.00	114,143.59	35,800.00	56.41
250 DIGITAL LEARNING & MEDIA	1,503,957.00		13,350.00	1,517,307.00	422,970.98	1,096,513.16	(2,177.14)
260 TECHNOLOGY				-			-
270 GUIDANCE SERVICES	2,320,335.00		1,400.00	2,321,735.00	655,049.07	1,666,682.37	3.56
280 EVALUATION & THERAPY SERVICES	837,430.00		27,600.00	865,030.00	260,690.30	608,156.76	(3,817.06)
320 HEALTH SERVICES	1,042,776.00		10,150.00	1,052,926.00	312,697.45	735,845.42	4,383.13
331 REGULAR TRANSPORTATION	204,440.00		0.00	204,440.00	44,056.06	159,164.10	1,219.84
351 ATHLETICS	390,044.00		0.00	390,044.00	82,771.17	307,272.83	-
352 OTHER STUDENT BODY ACTIVITIES	158,604.00		0.00	158,604.00	47,509.12	111,094.88	-
360 BUILDING SECURITY	48,366.00		0.00	48,366.00	48,366.00	0.00	-
411 CUSTODIAL SERVICES	2,086,439.00		0.00	2,086,439.00	857,893.05	1,214,406.53	14,139.42
TOTAL SCHOOL GENERAL FUND	70,166,040.00	-	-	70,166,040.00	21,866,080.83	48,299,409.89	549.28

TOWN OF ANDOVER
YEAR-TO-DATE BUDGET REPORT
FY'20 GENERAL FUND EXPENSES

11/30/2019
FOR 2020

	ORIGINAL APPROP	PY CARRYOVER	TRANFRS ADJSTMT	REVISED BUDGET	YTD EXPENDED	CY ENCUMBRANCES	UNENCUMBERED BUDGET
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8 SCHOOL GENERAL FUND							
110 SCHOOL COMMITTEE	39,800.00	438.26	-	40,238.26	10,718.66	29,500.00	19.60
111 LEGAL EXPENSES	300,000.00	0.00	-	300,000.00	72,377.93	227,538.14	83.93
120 SUPERINTENDENT'S OFFICE	60,903.00	0.00	-	60,903.00	30,715.44	30,117.11	70.45
123 OTHER DISTRICT ADMINISTRATION			-	-			-
141 ASST SUPERINTENDENT OFFICE	17,177.00	0.00	-	17,177.00	6,956.03	10,174.80	46.17
142 HUMAN RESOURCES	179,350.00	5,128.00	-	184,478.00	61,564.87	122,852.57	60.56
143 BUSINESS OFFICE	134,506.00	15,009.87	-	149,515.87	62,069.21	87,384.17	62.49
210 SUPERVISORY	147,234.00	1,116.81	-	148,350.81	69,479.78	78,799.44	71.59
220 PRINCIPAL	245,466.00	6,700.79	-	252,166.79	195,055.29	57,038.08	73.42
230 TEACHING	1,104,175.00	48,301.68	(613.96)	1,151,862.72	598,877.62	552,966.83	18.27
235 PROFESSIONAL DEVELOPMENT	362,864.00	12,451.50	-	375,315.50	208,942.86	166,321.62	51.02
240 TEXTS / EDUCATIONAL SOFTWARE	946,453.00	0.00	-	946,453.00	492,067.31	454,300.45	85.24
250 DIGITAL LEARNING & MEDIA	52,875.00	3,194.15	-	56,069.15	25,093.10	30,897.36	78.69
260 TECHNOLOGY	117,300.00	572.38	613.96	118,486.34	27,459.23	90,942.59	84.52
270 GUIDANCE SERVICES	11,807.00	0.00	-	11,807.00	5,355.02	6,443.75	8.23
280 EVALUATION & THERAPY SERVICES	889,374.00	33,293.96	-	922,667.96	255,011.82	667,570.65	85.49
320 HEALTH SERVICES	22,686.00	165.75	-	22,851.75	11,588.93	11,258.62	4.20
331 REGULAR TRANSPORTATION	1,951,488.00	0.00	-	1,951,488.00	59,121.00	1,844,984.00	47,383.00
332 SPECIAL NEEDS TRANSPORTATION	1,995,233.00	0.00	-	1,995,233.00	587,596.63	1,897,391.84	(489,755.47)
333 HOMELESS TRANSPORTATION	40,000.00	0.00	-	40,000.00	14,711.81	36,788.19	(11,500.00)
351 ATHLETICS	185,664.00	0.00	-	185,664.00	0.00	185,664.00	-
352 OTHER STUDENT BODY ACTIVITIES	4,000.00	0.00	-	4,000.00	0.00	4,000.00	-
411 CUSTODIAL SERVICES	145,834.00	1,262.40	-	147,096.40	102,266.46	44,808.13	21.81
412 BUILDING OPERATIONS	1,293,980.00	14,051.31	-	1,308,031.31	266,616.63	1,035,691.01	5,723.67
521 MEDICARE, PTS & MISC BENEFITS	1,015,910.00	0.00	-	1,015,910.00	364,056.43	651,853.57	-
730 EQUIPMENT			-	-			-
910 PROGRAMS IN MASSACHUSETTS	999,513.00	0.00	-	999,513.00	306,644.43	740,363.57	(47,495.00)
920 PROGRAM OUT OF STATE	286,953.00	0.00	-	286,953.00	16,941.18	0.00	270,011.82
930 PROGRAMS OTHER THAN PUBLIC SCH	2,015,462.00	6,024.78	-	2,021,486.78	279,077.91	2,062,661.87	(320,253.00)
931 RESIDENTIAL PLACEMENTS	876,511.00	45,264.53	-	921,775.53	582,668.95	1,143,868.52	(804,761.94)
940 MEMBER COLLABORATIVE	321,250.00	0.00	-	321,250.00	126,836.00	171,709.00	22,705.00
TOTAL SCHOOL GENERAL FUND	15,763,768.00	192,976.17	0.00	15,956,744.17	4,839,870.53	12,443,889.88	(1,327,016.24)

TOWN OF ANDOVER
YEAR-TO-DATE BUDGET REPORT
FY'20 FEE BASED REVOLVING FUNDS

11/30/2019
FOR 2020

	(1) ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CY ENCUMBRANCES	UNENCUMBERED BUDGET
4015 EARLY CHILDHOOD REV	47,650.44	77,858.00	125,508.44	52,633.21	142,861.57	(69,986.34)
4150 ALL DAY KINDERGARTEN REVOLVING	1,219,305.90	573,046.00	1,792,351.90	250,092.20	587,040.51	955,219.19
4200 ATHLETICS	86,753.73	319,675.00	406,428.73	161,910.83	183,157.18	61,360.72
4210 EXTRA CURRICULAR REVOLVING	20,979.33	126,879.00	147,858.33	44,392.65	30,104.69	73,360.99
4250 FOOD SERVICES	184,278.37	1,091,033.00	1,275,311.37	899,265.04	186,811.91	189,234.42
4370 COLLINS CENTER REVOLVING	81,292.92	67,034.00	148,326.92	56,026.40	372.24	91,928.28
4400 TRANSPORTATION REVOLVING	444,203.80	318,560.00	762,763.80	424,387.71	-	338,376.09

(1) ORIGINAL APPROP represents fiscal year 2019 ending available balance

FY'20 CIRCUIT BREAKER

	ORIGINAL APPROP	(2) TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CY ENCUMBRANCES	UNENCUMBERED BUDGET
3075 CIRCUIT BREAKER	1,147,849.04	1,959,523.00	3,107,372.04	1,147,849.04	865,605.96	1,093,917.04

(2) TRANSFRS/ADJSTMTS represents projected circuit breaker revenue from the State for FY20.

TOWN OF ANDOVER
YEAR-TO-DATE BUDGET REPORT
FY'20 GENERAL FUND TOTAL

11/30/2019
FOR 2020

	ORIGINAL APPROP	PY CARRYOVER	TRANFRS ADJSTMT	REVISED BUDGET	YTD EXPENDED	CY ENCUMBRANCES	UNENCUMBERED BUDGET
<hr/>							
8 SCHOOL GENERAL FUND	<hr/>						
110 SCHOOL COMMITTEE	56,800.00	438.26	-	57,238.26	16,368.66	40,700.00	169.60
111 LEGAL EXPENSES	300,000.00	-	-	300,000.00	72,377.93	227,538.14	83.93
120 SUPERINTENDENT'S OFFICE	501,196.00	-	-	501,196.00	228,683.06	270,940.75	1,572.19
123 OTHER DISTRICT ADMINISTRATION	-	-	-	-	-	-	-
141 ASST SUPERINTENDENT OFFICE	536,565.00	-	-	536,565.00	217,157.67	310,535.49	8,871.84
142 HUMAN RESOURCES	522,794.00	5,128.00	-	527,922.00	210,334.62	304,866.09	12,721.29
143 BUSINESS OFFICE	955,164.00	15,009.87	-	970,173.87	427,244.77	560,998.17	(18,069.07)
144 CONTINGENCY	-	-	-	-	-	-	-
210 SUPERVISORY	2,379,754.00	1,116.81	-	2,380,870.81	1,065,731.75	1,309,530.23	5,608.83
220 PRINCIPAL	3,974,572.00	6,700.79	-	3,981,272.79	1,886,559.14	2,234,243.76	(139,530.11)
230 TEACHING	54,425,415.00	48,301.68	(53,113.96)	54,420,602.72	16,003,291.27	38,301,492.35	115,819.10
235 PROFESSIONAL DEVELOPMENT	512,864.00	12,451.50	-	525,315.50	323,086.45	202,121.62	107.43
240 TEXTS / EDUCATIONAL SOFTWARE	946,453.00	-	-	946,453.00	492,067.31	454,300.45	85.24
250 DIGITAL LEARNING & MEDIA	1,556,832.00	3,194.15	13,350.00	1,573,376.15	448,064.08	1,127,410.52	(2,098.45)
260 TECHNOLOGY	117,300.00	572.38	613.96	118,486.34	27,459.23	90,942.59	84.52
270 GUIDANCE SERVICES	2,332,142.00	-	1,400.00	2,333,542.00	660,404.09	1,673,126.12	11.79
280 EVALUATION & THERAPY SERVICES	1,726,804.00	33,293.96	27,600.00	1,787,697.96	515,702.12	1,275,727.41	(3,731.57)
320 HEALTH SERVICES	1,065,462.00	165.75	10,150.00	1,075,777.75	324,286.38	747,104.04	4,387.33
331 REGULAR TRANSPORTATION	2,155,928.00	-	-	2,155,928.00	103,177.06	2,004,148.10	48,602.84
332 SPECIAL NEEDS TRANSPORTATION	1,995,233.00	-	-	1,995,233.00	587,596.63	1,897,391.84	(489,755.47)
333 HOMELESS TRANSPORTATION	40,000.00	-	-	40,000.00	14,711.81	36,788.19	(11,500.00)
351 ATHLETICS	575,708.00	-	-	575,708.00	82,771.17	492,936.83	-
352 OTHER STUDENT BODY ACTIVITIES	162,604.00	-	-	162,604.00	47,509.12	115,094.88	-
360 BUILDING SECURITY	48,366.00	-	-	48,366.00	48,366.00	-	-
411 CUSTODIAL SERVICES	2,232,273.00	1,262.40	-	2,233,535.40	960,159.51	1,259,214.66	14,161.23
412 BUILDING OPERATIONS	1,293,980.00	14,051.31	-	1,308,031.31	266,616.63	1,035,691.01	5,723.67
521 MEDICARE, PTS & MISC BENEFITS	1,015,910.00	-	-	1,015,910.00	364,056.43	651,853.57	-
730 EQUIPMENT	-	-	-	-	-	-	-
910 PROGRAMS IN MASSACHUSETTS	999,513.00	-	-	999,513.00	306,644.43	740,363.57	(47,495.00)
920 PROGRAM OUT OF STATE	286,953.00	-	-	286,953.00	16,941.18	-	270,011.82
930 PROGRAMS OTHER THAN PUBLIC SCH	2,015,462.00	6,024.78	-	2,021,486.78	279,077.91	2,062,661.87	(320,253.00)
931 RESIDENTIAL PLACEMENTS	876,511.00	45,264.53	-	921,775.53	582,668.95	1,143,868.52	(804,761.94)
940 MEMBER COLLABORATIVE	321,250.00	-	-	321,250.00	126,836.00	171,709.00	22,705.00
TOTAL SCHOOL GENERAL FUND	85,929,808.00	192,976.17	-	86,122,784.17	26,705,951.36	60,743,299.77	(1,326,466.96)

TOWN OF ANDOVER
YEAR-TO-DATE BUDGET REPORT
FY'20 GENERAL FUND SALARY

11/30/2019
FOR 2020

	ORIGINAL APPROP	PY CARRYOVER	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CY ENCUMBRANCES	UNENCUMBERED BUDGET
<hr/>							
8 SCHOOL GENERAL FUND							
<hr/>							
110 SCHOOL COMMITTEE	17,000.00		0.00	17,000.00	5,650.00	11,200.00	150.00
120 SUPERINTENDENT'S OFFICE	440,293.00		0.00	440,293.00	197,967.62	240,823.64	1,501.74
141 ASST SUPERINTENDENT OFFICE	519,388.00		0.00	519,388.00	210,201.64	300,360.69	8,825.67
142 HUMAN RESOURCES	343,444.00		0.00	343,444.00	148,769.75	182,013.52	12,660.73
143 BUSINESS OFFICE	820,658.00		0.00	820,658.00	365,175.56	473,614.00	(18,131.56)
144 CONTINGENCY				-			-
210 SUPERVISORY	2,232,520.00		0.00	2,232,520.00	996,251.97	1,230,730.79	5,537.24
220 PRINCIPAL	3,729,106.00		0.00	3,729,106.00	1,691,503.85	2,177,205.68	(139,603.53)
230 TEACHING	53,321,240.00		-52,500.00	53,268,740.00	15,404,413.65	37,748,525.52	115,800.83
235 PROFESSIONAL DEVELOPMENT	150,000.00		0.00	150,000.00	114,143.59	35,800.00	56.41
250 DIGITAL LEARNING & MEDIA	1,503,957.00		13,350.00	1,517,307.00	422,970.98	1,096,513.16	(2,177.14)
260 TECHNOLOGY				-			-
270 GUIDANCE SERVICES	2,320,335.00		1,400.00	2,321,735.00	655,049.07	1,666,682.37	3.56
280 EVALUATION & THERAPY SERVICES	837,430.00		27,600.00	865,030.00	260,690.30	608,156.76	(3,817.06)
320 HEALTH SERVICES	1,042,776.00		10,150.00	1,052,926.00	312,697.45	735,845.42	4,383.13
331 REGULAR TRANSPORTATION	204,440.00		0.00	204,440.00	44,056.06	159,164.10	1,219.84
351 ATHLETICS	390,044.00		0.00	390,044.00	82,771.17	307,272.83	-
352 OTHER STUDENT BODY ACTIVITIES	158,604.00		0.00	158,604.00	47,509.12	111,094.88	-
360 BUILDING SECURITY	48,366.00		0.00	48,366.00	48,366.00	0.00	-
411 CUSTODIAL SERVICES	2,086,439.00		0.00	2,086,439.00	857,893.05	1,214,406.53	14,139.42
TOTAL SCHOOL GENERAL FUND	70,166,040.00	-	-	70,166,040.00	21,866,080.83	48,299,409.89	549.28

TOWN OF ANDOVER
YEAR-TO-DATE BUDGET REPORT
FY'20 GENERAL FUND EXPENSES

11/30/2019
FOR 2020

	ORIGINAL APPROP	PY CARRYOVER	TRANFRS ADJSTMT	REVISED BUDGET	YTD EXPENDED	CY ENCUMBRANCES	UNENCUMBERED BUDGET
<hr/>							
8 SCHOOL GENERAL FUND	<hr/>						
110 SCHOOL COMMITTEE	39,800.00	438.26	-	40,238.26	10,718.66	29,500.00	19.60
111 LEGAL EXPENSES	300,000.00	0.00	-	300,000.00	72,377.93	227,538.14	83.93
120 SUPERINTENDENT'S OFFICE	60,903.00	0.00	-	60,903.00	30,715.44	30,117.11	70.45
123 OTHER DISTRICT ADMINISTRATION			-	-			-
141 ASST SUPERINTENDENT OFFICE	17,177.00	0.00	-	17,177.00	6,956.03	10,174.80	46.17
142 HUMAN RESOURCES	179,350.00	5,128.00	-	184,478.00	61,564.87	122,852.57	60.56
143 BUSINESS OFFICE	134,506.00	15,009.87	-	149,515.87	62,069.21	87,384.17	62.49
210 SUPERVISORY	147,234.00	1,116.81	-	148,350.81	69,479.78	78,799.44	71.59
220 PRINCIPAL	245,466.00	6,700.79	-	252,166.79	195,055.29	57,038.08	73.42
230 TEACHING	1,104,175.00	48,301.68	(613.96)	1,151,862.72	598,877.62	552,966.83	18.27
235 PROFESSIONAL DEVELOPMENT	362,864.00	12,451.50	-	375,315.50	208,942.86	166,321.62	51.02
240 TEXTS / EDUCATIONAL SOFTWARE	946,453.00	0.00	-	946,453.00	492,067.31	454,300.45	85.24
250 DIGITAL LEARNING & MEDIA	52,875.00	3,194.15	-	56,069.15	25,093.10	30,897.36	78.69
260 TECHNOLOGY	117,300.00	572.38	613.96	118,486.34	27,459.23	90,942.59	84.52
270 GUIDANCE SERVICES	11,807.00	0.00	-	11,807.00	5,355.02	6,443.75	8.23
280 EVALUATION & THERAPY SERVICES	889,374.00	33,293.96	-	922,667.96	255,011.82	667,570.65	85.49
320 HEALTH SERVICES	22,686.00	165.75	-	22,851.75	11,588.93	11,258.62	4.20
331 REGULAR TRANSPORTATION	1,951,488.00	0.00	-	1,951,488.00	59,121.00	1,844,984.00	47,383.00
332 SPECIAL NEEDS TRANSPORTATION	1,995,233.00	0.00	-	1,995,233.00	587,596.63	1,897,391.84	(489,755.47)
333 HOMELESS TRANSPORTATION	40,000.00	0.00	-	40,000.00	14,711.81	36,788.19	(11,500.00)
351 ATHLETICS	185,664.00	0.00	-	185,664.00	0.00	185,664.00	-
352 OTHER STUDENT BODY ACTIVITIES	4,000.00	0.00	-	4,000.00	0.00	4,000.00	-
411 CUSTODIAL SERVICES	145,834.00	1,262.40	-	147,096.40	102,266.46	44,808.13	21.81
412 BUILDING OPERATIONS	1,293,980.00	14,051.31	-	1,308,031.31	266,616.63	1,035,691.01	5,723.67
521 MEDICARE, PTS & MISC BENEFITS	1,015,910.00	0.00	-	1,015,910.00	364,056.43	651,853.57	-
730 EQUIPMENT			-	-			-
910 PROGRAMS IN MASSACHUSETTS	999,513.00	0.00	-	999,513.00	306,644.43	740,363.57	(47,495.00)
920 PROGRAM OUT OF STATE	286,953.00	0.00	-	286,953.00	16,941.18	0.00	270,011.82
930 PROGRAMS OTHER THAN PUBLIC SCH	2,015,462.00	6,024.78	-	2,021,486.78	279,077.91	2,062,661.87	(320,253.00)
931 RESIDENTIAL PLACEMENTS	876,511.00	45,264.53	-	921,775.53	582,668.95	1,143,868.52	(804,761.94)
940 MEMBER COLLABORATIVE	321,250.00	0.00	-	321,250.00	126,836.00	171,709.00	22,705.00
TOTAL SCHOOL GENERAL FUND	15,763,768.00	192,976.17	0.00	15,956,744.17	4,839,870.53	12,443,889.88	(1,327,016.24)

TOWN OF ANDOVER
YEAR-TO-DATE BUDGET REPORT
FY'20 FEE BASED REVOLVING FUNDS

11/30/2019
FOR 2020

	(1) ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CY ENCUMBRANCES	UNENCUMBERED BUDGET
4015 EARLY CHILDHOOD REV	47,650.44	77,858.00	125,508.44	52,633.21	142,861.57	(69,986.34)
4150 ALL DAY KINDERGARTEN REVOLVING	1,219,305.90	573,046.00	1,792,351.90	250,092.20	587,040.51	955,219.19
4200 ATHLETICS	86,753.73	319,675.00	406,428.73	161,910.83	183,157.18	61,360.72
4210 EXTRA CURRICULAR REVOLVING	20,979.33	126,879.00	147,858.33	44,392.65	30,104.69	73,360.99
4250 FOOD SERVICES	184,278.37	1,091,033.00	1,275,311.37	899,265.04	186,811.91	189,234.42
4370 COLLINS CENTER REVOLVING	81,292.92	67,034.00	148,326.92	56,026.40	372.24	91,928.28
4400 TRANSPORTATION REVOLVING	444,203.80	318,560.00	762,763.80	424,387.71	-	338,376.09

(1) ORIGINAL APPROP represents fiscal year 2019 ending available balance

FY'20 CIRCUIT BREAKER

	ORIGINAL APPROP	(2) TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CY ENCUMBRANCES	UNENCUMBERED BUDGET
3075 CIRCUIT BREAKER	1,147,849.04	1,959,523.00	3,107,372.04	1,147,849.04	865,605.96	1,093,917.04

(2) TRANSFRS/ADJSTMTS represents projected circuit breaker revenue from the State for FY20.



Business, Finance and Planning

TO: David Fleishman, Superintendent

FROM: Liam Hurley, Assistant Superintendent/Chief Financial & Administrative Officer
Sean Mannion, Director of Finance
Stephen Marshall, Director of Business Services
Alyssa Baringer, Budget Analyst

DATE: November 18, 2019

RE: FY20 Fiscal and Operational Update

This is the first FY20 update on the status of the fiscal and operational aspects of the school district. As of October 31, 2019, the district has spent \$64.5 million, or 27% of the annual budget of \$236,372,312. This is compared to 28% of the annual budget spent at this time last year. The current financial forecast includes projections for all areas of spending for the year, with a projected positive balance of \$66,692. Please see Appendix A and B for a detailed projection by account type, and summaries for Student Services, Operations and Utilities. Below is a list of highlights from the current forecast:

- **Salaries:** Salaries are projected to end the year with a positive balance of \$489,000. September step increases have all been executed, as planned in the budget, for all types of staff. The projections also include estimates for mid-year step increases. Hiring for the new school year matches the FY20 plan, including implementation of Full Day Kindergarten, with minor shifts between categories and a number of vacant positions which are still in the process of being filled or evaluated for need. Turnover savings for FY20 was approximately \$1,700,000. This was \$225,000 over the planned amount of \$1,475,000. The positive balance in salaries is mainly comprised of the additional turnover savings, as well as net savings in a number of other salary accounts.
- **Benefits:** Benefits are projected to end the year with a positive balance of \$31,000. Health insurance enrollment is within the budgeted number of plans for the school year. A number of pending placements are included in the projection to account for additional plans to be added throughout the school year. All other benefit lines are conservatively forecasted for the year.
- **Utilities:** Utilities are projected to end the year with a positive balance of \$98,000. This is primarily due to a positive balance of \$38,000 in electricity and \$56,000 in natural gas. The natural gas savings is due to new supply rates which were locked-in by the City starting in November 2019. The new rates were lower than budgeted, and the savings was enough to cover additional gas delivery and usage estimates for the year. Electricity savings is due to lower than expected usage through the first quarter of the fiscal year. A number of solar projects were planned in the budget which have been delayed, but are still planned in the future. We will monitor utilities closely as the year progresses. Please see Appendix B for a detailed utilities projection by building.
- **Maintenance:** Maintenance is projected to end the year with a negative balance of \$380,000. This overage is due a number of unanticipated one-time maintenance projects. These include roof repairs at Lincoln-Eliot (\$125,000), gym floor repairs at Day due to flooding (\$65,000), HVAC at Brown (\$40,000), as well as a number of projects at the new Horace Mann building and other smaller projects. The overall projection for all Operations accounts is negative by \$145,000, which includes the utilities savings of \$98,000 mentioned previously. Please see the Operations Summary in Appendix A.
- **Contracted Services:** Contracted services are projected conservatively and expected to end the year with a small positive balance of \$37,000. This projection includes \$350,000 for the new daily substitute

system with vendor, Insight. The Contracted Services budget for Student Services is projected to be within plan, showing a surplus of \$49,000.

- Tuition: Out-of-district placements as of the end of October 2019, including agreements for unilateral placements, are 4 fewer than the final number from June 2019 of 135. The current forecast includes a contingency of \$525,000 for additional pending tuition placements. The tuition projection is expected to improve over the course of the year to the extent that any of these pending placements are delayed. The final FY20 Circuit Breaker credit was recently released by the State with the maximum reimbursement rate of 75%.
- Transportation: Transportation is projected to be within budget for the year, with a small balance of \$1,700.
- Supplies and Equipment: Spending for supplies and equipment are projected to be over budget by close to \$370,000. A number of additional supply and equipment purchases are anticipated for FY20 due to the opening of the new Cabot and Horace Mann schools and other additional needs throughout the district.
- Budget Reserve: A reserve for future liabilities, including maintenance costs, is held within the current projection at \$190,000.

Thank you to the many individuals and departments that contributed to this report. Their conscientious work is represented by the range of information presented and is truly appreciated.

cc: Susan Dzikowski, Comptroller
Maureen Lemieux, Chief Financial Officer
Jonathan Yeo, Chief Operating Officer
Josh Morse, Commissioner of Public Buildings

FY20 School Expenses by Account

Appendix A

	SC Approved Budget (April 2019)	*Adjusted Budget	Period 4 Exp. a/o 10/31/19	YTD Encumb. + Exp.	Forecast Rest of Year	FY19 Final	Surplus (Deficit)
Salaries Summary							
SALARIES	\$164,989,281	\$165,085,061	\$13,751,790	\$32,580,306	\$132,015,319	\$164,595,625	\$489,436
BENEFITS	\$39,645,826	\$39,645,826	\$2,470,894	\$7,759,186	\$31,855,806	\$39,614,993	\$30,833
SUSPENSE (salaries to be charged to grants)			\$5,033	\$14,294	(\$14,294)		
SUBTOTAL	\$204,635,107	\$204,730,887	\$16,227,717	\$40,353,786	\$163,856,831	\$204,210,617	\$520,270
Expenses Summary							
UTILITIES	\$4,865,168	\$4,865,168	\$569,698	\$1,056,020	\$3,711,247	\$4,767,267	\$97,901
MAINTENANCE	\$4,119,105	\$4,310,056	\$580,978	\$3,245,597	\$1,448,523	\$4,694,121	(\$384,065)
CONTRACT SERVICES	\$1,993,968	\$2,002,045	\$155,546	\$584,385	\$1,380,355	\$1,964,953	\$37,091
TUITION	\$7,229,850	\$6,946,369	\$1,709,984	\$8,849,384	(\$2,065,848)	\$6,783,536	\$162,833
TRANSPORTATION	\$8,265,446	\$8,265,446	\$869,765	\$6,831,468	\$1,432,239	\$8,263,707	\$1,739
SUPPLIES	\$2,466,254	\$2,517,646	\$419,060	\$1,568,186	\$975,685	\$2,543,871	(\$26,225)
EQUIPMENT	\$1,664,336	\$1,411,613	\$273,812	\$875,188	\$879,278	\$1,754,466	(\$342,853)
ATHLETICS	\$1,093,078	\$1,093,078		\$1,093,078		\$1,093,078	
SCHOOL LUNCH	\$40,000	\$40,000			\$40,000	\$40,000	
BUDGET RESERVE		\$190,005			\$190,005	\$190,005	
SUBTOTAL	\$31,737,205	\$31,641,425	\$4,578,842	\$24,103,306	\$7,991,485	\$32,095,003	(\$453,578)
TOTAL FY20 Appropriation	\$236,372,312	\$236,372,312	\$20,806,559	\$64,457,092	\$171,848,316	\$236,305,620	\$66,692
As of 10/31/19 Percent of Total Budget Expended and Encumbered						27%	
FY20 Adjusted Budget:							
*Note the FY20 report has two columns including the School Committee budget approved in April 2019, and an adjusted budget which includes budget transfers made throughout the year to reflect actual salary and benefits costs.							

FY20 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (April 2019)	Adjusted Budget	Period 4 Exp. a/o 10/31/19	YTD Encumb. + Exp.	Fcast Rest of Year	FY20 Final	Surplus (Deficit)
Salaries:								
Teacher Salaries	510101	\$98,477,551	\$98,314,665	\$8,053,152	\$16,127,220	\$82,124,189	\$98,251,409	\$63,256
Coordinator Salaries	510103	\$2,185,052	\$2,169,783	\$184,313	\$453,345	\$1,716,438	\$2,169,783	
Music/Drama Salaries	510104	\$110,786	\$110,786	\$4,266	\$4,266	\$106,520	\$110,786	
Psychologist Salaries	510105	\$2,960,678	\$2,933,344	\$244,860	\$494,922	\$2,438,422	\$2,933,344	
Guidance Counselor Salaries	510106	\$3,431,522	\$3,382,571	\$280,773	\$569,602	\$2,812,969	\$3,382,571	
Counselors Non-Guidance	510107	\$1,466,664	\$1,508,269	\$123,018	\$244,722	\$1,263,547	\$1,508,269	
School Legal Salaries	510109	\$101,624	\$101,950	\$8,469	\$34,200	\$67,750	\$101,950	
Principal Salaries	510110	\$3,190,310	\$3,097,919	\$256,059	\$1,015,235	\$2,082,746	\$3,097,981	(\$62)
Asst Principal Salaries	510111	\$1,555,561	\$1,489,579	\$122,903	\$250,757	\$1,238,823	\$1,489,580	(\$1)
Schl Dept Head Salaries	510112	\$1,670,791	\$1,647,067	\$135,832	\$382,930	\$1,264,137	\$1,647,067	
Admin Support Salaries	510114	\$2,729,750	\$2,588,005	\$214,739	\$837,471	\$1,750,534	\$2,588,005	
Central Staff Salaries	510115	\$1,147,351	\$1,138,449	\$95,750	\$375,785	\$762,664	\$1,138,449	
Supervisory Salaries	510116	\$666,951	\$662,286	\$50,223	\$141,003	\$521,283	\$662,286	
Specialist Salaries	510117	\$2,461,831	\$2,351,394	\$194,563	\$393,313	\$1,958,081	\$2,351,394	
Housemaster Salaries	510118	\$990,609	\$983,561	\$81,782	\$163,563	\$819,998	\$983,561	
Asst. Directors Salaries	510119	\$35,402	\$24,451	\$1,060	\$1,590	\$22,861	\$24,451	
Directors Salaries	510120	\$669,068	\$577,095	\$60,640	\$182,019	\$395,076	\$577,095	
Tech Support Assist.Salaries	510121	\$719,309	\$722,744	\$59,940	\$231,633	\$491,111	\$722,744	
Vice Principals Salaries	510123	\$263,783	\$263,588	\$20,103	\$84,170	\$179,418	\$263,588	
Medical Salaries	510133	\$1,083,130	\$975,410	\$78,846	\$152,690	\$822,720	\$975,410	
School Nurse Salaries	510135	\$40,183	\$24,110			\$24,110	\$24,110	\$0
Summer Day Salaries	510136	\$69,105	\$69,105	\$76,859	\$61,859	\$34,196	\$96,055	(\$26,950)
Librarian Salaries	510138	\$1,628,882	\$1,616,415	\$132,807	\$265,613	\$1,350,802	\$1,616,415	
Social Worker Salaries	510140	\$1,766,608	\$1,758,458	\$144,563	\$289,969	\$1,468,489	\$1,758,458	
Secretarial Salaries	510221	\$4,468,076	\$4,346,703	\$375,122	\$1,352,197	\$2,994,506	\$4,346,703	
Summer Aide-Timesheets	510311	\$648,375	\$685,970	\$60	\$804,689	(\$43,000)	\$761,689	(\$75,719)
Aide-Timesheets	510312	\$264,000	\$264,000	\$11,999	\$460	\$224,416	\$224,876	\$39,124
Aide Salaries-30 Hrs	510313	\$1,733,251	\$1,415,423	\$125,115	\$249,389	\$986,388	\$1,235,777	\$179,646
Aide Salaries-32 Hrs	510314	\$1,317,184	\$1,547,254	\$151,276	\$358,832	\$1,188,422	\$1,547,254	
Aide Salaries-35 Hrs	510315	\$2,576,726	\$2,576,726	\$260,914	\$558,964	\$1,978,189	\$2,537,153	\$39,573
Aide Salaries-40 Hrs	510316	\$363,696	\$363,696	\$32,382	\$67,682	\$195,724	\$263,406	\$100,290
Aide Specialist-35 Hrs	510317	\$5,215,359	\$5,544,717	\$554,345	\$1,095,878	\$4,516,339	\$5,612,217	(\$67,500)
Aide Specialist-40 Hrs	510318	\$2,310,288	\$2,612,699	\$262,328	\$523,009	\$2,089,690	\$2,612,699	
Aide Salaries-30.83 Hrs	510319	\$2,854,578	\$3,128,451	\$297,500	\$688,954	\$2,439,189	\$3,128,143	\$308
ISS Salaries	510320	\$1,067,939	\$1,067,939	\$71,953	\$129,326	\$938,613	\$1,067,939	
Aide Salaries- 33.85 Hrs	510321	\$900,000	\$1,292,790	\$129,437	\$258,734	\$1,034,056	\$1,292,790	
Custodial/Maint Salaries	510331	\$4,727,334	\$4,727,334	\$356,176	\$1,488,617	\$3,150,000	\$4,638,617	\$88,717
Non-Aligned Salaries	510340	\$797,775	\$715,059	\$59,887	\$235,962	\$479,096	\$715,058	\$1
Timesheet Salaries	510342	\$40,000	\$40,000	\$3,069	\$2,921	\$37,079	\$40,000	
Lunchroom Attendants - Elem	510345	\$130,309	\$130,309	\$10,426	\$19,565	\$106,900	\$126,465	\$3,844
Elected Offcl W/Benefits	511103	\$39,000	\$39,000	\$3,250	\$13,000	\$26,001	\$39,001	(\$1)
Work Study Wages	512003	\$74,140	\$74,140	\$5,965	\$7,901	\$62,200	\$70,101	\$4,039
Coaches & Officials Wages	512004	\$117,171	\$117,171	\$40,875	\$77,902	\$39,269	\$117,171	
Substitute Clerical Wages	512005	\$84,000	\$84,000	\$12,685	\$34,335	\$49,665	\$84,000	(\$0)
Substitute Teachers	512006	\$1,320,000	\$1,320,000	\$99,957	\$162,526	\$1,157,474	\$1,320,000	
School Tutors	512007	\$40,628	\$40,628	\$3,100	\$11,110	\$24,000	\$35,110	\$5,518
Interns	512008	\$276,000	\$276,000	\$34,625	\$81,862	\$208,000	\$289,862	(\$13,862)
Music Accompanists	512009	\$50,032	\$50,032	\$4,094	\$6,369	\$43,663	\$50,032	\$0
School Chaperones	512010	\$10,300	\$10,300			\$10,300	\$10,300	
Regular Overtime	513010	\$165,000	\$165,000	\$88,664	\$259,099	(\$46,880)	\$212,219	(\$47,219)
Work By Other Depts.	513040	\$95,313	\$155,567		\$49,321	\$106,247	\$155,568	(\$0)
Work By Public Buildings	51304B	\$109,702	\$100,457	\$12,726	\$33,533	\$76,169	\$109,702	(\$9,245)
Longevity	514001	\$920,743	\$920,743	\$13,888	\$77,296	\$835,025	\$912,321	\$8,422
Education Incentive Pay	514003	\$625,000	\$529,912			\$300,000	\$300,000	\$229,912
Shift Differential	514004	\$239,103	\$239,103	\$17,611	\$75,098	\$157,500	\$232,598	\$6,505
Firing License	514305	\$7,200	\$7,200	\$508	\$2,170	\$4,445	\$6,615	\$585
Other Stipends	514309	\$589,380	\$596,556	\$68,583	\$244,054	\$352,381	\$596,435	\$121
School Extra Assignments	514310	\$440,048	\$440,048	\$11,560	\$70,590	\$368,958	\$439,548	\$500
Summer Other Stipends	514319	\$625,210	\$625,210	\$3,692	\$638,364	\$29,140	\$667,504	(\$42,294)
Retirement Incentive	515001	\$60,000	\$60,000		\$3,000	\$57,000	\$60,000	
Sick Leave Buy Back	515004	\$120,000	\$120,000	\$2,500	\$21,293	\$80,000	\$101,293	\$18,707
Vacation Buy Back	515006	\$36,000	\$36,000		\$21,129	\$30,000	\$51,129	(\$15,129)
Incentive-Sick Leave	515010	\$35,000	\$35,000		\$36,649		\$36,649	(\$1,649)
Clothing Allowance	515101	\$52,250	\$52,250		\$45,650	\$6,600	\$52,250	

FY20 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (April 2019)	Adjusted Budget	Period 4 Exp. a/o 10/31/19	YTD Encumb. + Exp.	Fcast Rest of Year	FY20 Final	Surplus (Deficit)
Non-Elective 403B Contrib.	515204	\$20,670	\$20,670		\$15,000	\$5,670	\$20,670	
SUBTOTAL SALARIES		\$164,989,281	\$165,085,061	\$13,751,790	\$32,580,306	\$132,015,319	\$164,595,625	\$489,436
<u>Suspense - To be transferred:</u>								
Schl Fund 01 Suspense	51000A			\$4,333	\$19,992	(\$19,992)		
Refund Payroll Deduc Susp.	51000N			\$700	(\$5,698)	\$5,698		
SUBTOTAL SUSPENSE, ETC.				\$5,033	\$14,294	(\$14,294)		
<u>Benefits:</u>								
Unemployment Benefits	570200	\$200,000	\$200,000	\$14,484	\$56,976	\$141,135	\$198,111	\$1,889
Vehicle Use Reimbursement	571000	\$118,350	\$118,350	\$8,523	\$30,124	\$88,226	\$118,350	
Claims/Settlements	572500	\$35,000	\$35,000	\$2,862	\$4,711	\$33,151	\$37,862	(\$2,862)
Workers Comp Insurance	575007	\$400,000	\$400,000		\$400,000		\$400,000	
Dental Insurance	57DENT	\$652,140	\$652,140	\$53,313	\$118,511	\$526,162	\$644,673	\$7,467
Disability Insurance	57DISA	\$14,000	\$14,000			\$14,000	\$14,000	
Health Insurance	57HLTH	\$32,067,933	\$32,067,933	\$2,027,540	\$6,308,117	\$25,759,816	\$32,067,933	
Basic Life Insurance	57LIFE	\$52,000	\$52,000	\$2,107	\$9,074	\$42,926	\$52,000	
Medicare Payroll Tax	57MEDA	\$2,427,125	\$2,427,125	\$186,040	\$433,167	\$1,993,958	\$2,427,125	
Medicare Part B Reimb	57MEDB	\$1,301,040	\$1,301,040		\$5,553	\$1,270,000	\$1,275,553	\$25,487
Other Post Employment Benef	57OPEB	\$2,378,238	\$2,378,238	\$176,024	\$392,953	\$1,986,432	\$2,379,386	(\$1,148)
SUBTOTAL BENEFITS		\$39,645,826	\$39,645,826	\$2,470,894	\$7,759,186	\$31,855,806	\$39,614,993	\$30,833
<u>Utilities:</u>								
Electricity	521000	\$2,961,809	\$2,961,809	\$546,189	\$934,612	\$1,989,540	\$2,924,152	\$37,657
Natural Gas	521100	\$1,491,804	\$1,491,804	\$18,919	\$30,310	\$1,405,529	\$1,435,839	\$55,965
Heating Oil	541200	\$136,555	\$136,555		\$4,745	\$125,260	\$130,005	\$6,550
Telephone	534010	\$160,000	\$160,000		\$28,446	\$141,586	\$170,032	(\$10,032)
Cellular Telephones	534020	\$55,000	\$55,000		\$8,776	\$41,654	\$50,430	\$4,570
Internet Access Charges	534040	\$49,500	\$49,500	\$4,590	\$46,308		\$46,308	\$3,192
Gasoline	548000	\$7,000	\$7,000		\$1,695	\$5,305	\$7,000	\$0
Diesel Fuel	548100	\$3,500	\$3,500		\$1,127	\$2,373	\$3,500	(\$0)
SUBTOTAL UTILITIES		\$4,865,168	\$4,865,168	\$569,698	\$1,056,020	\$3,711,247	\$4,767,267	\$97,901
<u>Maintenance:</u>								
Rental - Vehicles	527300	\$4,000	\$4,000	\$4,211	\$4,211		\$4,211	(\$211)
Rental - Equipment	527400	\$29,400	\$29,400	\$363	\$19,761	\$15,575	\$35,336	(\$5,936)
Motor Vehicle Inspections	530300	\$250	\$250			\$250	\$250	
Building Maint Supplies	543000	\$223,147	\$215,804	\$20,763	\$73,195	\$145,414	\$218,609	(\$2,805)
Cleaning/Custodial Supplies	545000	\$185,033	\$185,033	\$53,532	\$72,641	\$112,430	\$185,071	(\$38)
Chemicals	559700	\$23,200	\$23,200	\$5,210	\$11,793	\$12,929	\$24,722	(\$1,522)
Office Equipment R&M	524010	\$142,945	\$158,702	\$21,911	\$110,709	\$56,777	\$167,487	(\$8,785)
Motor Vehicle R&M	524030	\$1,500	\$1,500		\$38	\$1,462	\$1,500	\$0
Computer Equipment R&M	524050	\$194,000	\$195,100	\$11,495	\$84,819	\$109,881	\$194,700	\$400
Communications Equip R&M	524060	\$2,500	\$2,500			\$2,500	\$2,500	
Public Building R&M	524070	\$2,843,544	\$3,024,981	\$286,383	\$2,448,253	\$847,885	\$3,296,138	(\$271,157)
Departmental Equip R&M	524080	\$23,000	\$23,000	\$2,898	\$14,870	\$30,000	\$44,870	(\$21,870)
Software Maintenance	524100	\$393,586	\$393,586	\$150,835	\$332,538	\$61,048	\$393,586	
Instructional Equipment R & M	524140	\$53,000	\$53,000	\$23,379	\$72,771	\$52,371	\$125,142	(\$72,142)
SUBTOTAL MAINTENANCE		\$4,119,105	\$4,310,056	\$580,978	\$3,245,597	\$1,448,523	\$4,694,121	(\$384,065)
<u>Contract Services + Travel:</u>								
Document Shredding	524500	\$900	\$3,517	\$2,458	\$3,000	\$1,500	\$4,500	(\$983)
Consultants	530100	\$1,257,782	\$1,271,211	\$108,929	\$337,678	\$898,302	\$1,235,980	\$35,231
Auditing Services	530201	\$17,000	\$17,000		\$13,500	\$3,500	\$17,000	
Tutoring Services	530210	\$40,000	\$40,000			\$27,000	\$27,000	\$13,000
Tutoring Services	530215			\$387	\$387		\$387	(\$387)
Document Preservation	530400	\$7,665	\$7,665		\$3,107	\$4,443	\$7,550	\$115
Photographic Services	530600	\$2,000	\$2,000	\$745	\$815	\$1,650	\$2,465	(\$465)
Legal Services	530900	\$95,000	\$95,000	\$7,946	\$42,151	\$58,849	\$101,000	(\$6,000)
Temporary Staffing Services	531300	\$356,000	\$356,000	\$23,936	\$137,431	\$212,569	\$350,000	\$6,000
Training Expenses	531900	\$31,500	\$24,324	\$2,150	\$8,151	\$14,673	\$22,824	\$1,500
Public Safety Academy CGS	532200	\$1,000	\$1,000			\$1,000	\$1,000	
Fee Instructors	535000	\$22,500	\$22,500			\$22,500	\$22,500	
Fee Umpires/Officials	535100	\$22,000	\$22,000	\$684	\$684	\$35,000	\$35,684	(\$13,684)
In-State Conferences	571100	\$108,021	\$107,228	\$7,310	\$31,180	\$73,283	\$104,463	\$2,765
Out-Of-State Travel	572000	\$30,500	\$30,500	\$1,000	\$4,200	\$26,087	\$30,500	
Employee Honesty Bonds	575005	\$2,100	\$2,100		\$2,100		\$2,100	
SUBTOTAL CONTRACT SVCS.		\$1,993,968	\$2,002,045	\$155,546	\$584,385	\$1,380,355	\$1,964,953	\$37,091

FY20 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (April 2019)	Adjusted Budget	Period 4 Exp. a/o 10/31/19	YTD Encumb. + Exp.	Fcast Rest of Year	FY20 Final	Surplus (Deficit)
<u>Tuition:</u>								
Tuition Assistance	532100	\$135,000	\$135,000		(\$9,708)	\$135,000	\$125,292	\$9,708
In-District Tuitions	532201	\$105,475	\$105,475			\$105,475	\$105,475	
Out-Of-District Tuitions	532202	\$6,939,375	\$6,693,489	\$1,709,984	\$8,849,187	(\$2,308,823)	\$6,540,364	\$153,125
Summer Tuitions	532203	\$50,000	\$12,405		\$9,905	\$2,500	\$12,405	
SUBTOTAL TUITION		\$7,229,850	\$6,946,369	\$1,709,984	\$8,849,384	(\$2,065,848)	\$6,783,536	\$162,833
<u>Transportation:</u>								
Pupil Transportation	538301	\$2,636,300	\$2,636,300	\$315,630	\$2,636,300		\$2,636,300	
Field Trip Transportation	538302	\$81,770	\$81,770	\$864	\$1,011	\$79,020	\$80,031	\$1,739
Private School Transportation	538303	\$299,700	\$299,700	\$29,970	\$299,700		\$299,700	
Special Ed. Transportation	538304	\$5,247,676	\$5,247,676	\$523,301	\$3,894,457	\$1,353,219	\$5,247,676	
SUBTOTAL TRANSPORTATION		\$8,265,446	\$8,265,446	\$869,765	\$6,831,468	\$1,432,239	\$8,263,707	\$1,739
<u>Supplies, etc.</u>								
Postage	534100	\$75,398	\$75,398	\$22,453	\$54,124	\$20,298	\$74,422	\$976
Printing	534200	\$59,333	\$59,141	\$17,842	\$60,699	\$14,504	\$75,204	(\$16,063)
Advertising/Publications	534300	\$37,875	\$37,875	\$7,034	\$8,311	\$26,000	\$34,311	\$3,564
Office Supplies	542000	\$118,045	\$116,395	\$17,180	\$71,445	\$53,132	\$124,577	(\$8,182)
Instructional Supplies	542200	\$1,323,187	\$1,344,563	\$247,539	\$808,436	\$538,091	\$1,346,526	(\$1,963)
Communications Supplies	543400	\$4,000	\$4,000		\$3,604	\$396	\$4,000	
Medical Supplies	550000	\$20,000	\$20,000	\$7,090	\$4,449	\$15,551	\$20,000	\$0
Printing Supplies	550100	\$53,500	\$53,500	\$10,373	\$33,574	\$19,927	\$53,501	(\$1)
Paper Goods & Supplies	552300	\$100,000	\$100,000	\$1,080	\$86,982	\$13,018	\$100,000	(\$0)
Public Safety Supplies	558000	\$490	\$4,490	\$489	\$3,330		\$3,330	\$1,160
Library Supplies	558300	\$52,600	\$52,490	\$8,920	\$36,035	\$16,945	\$52,980	(\$490)
Computer Supplies	558500	\$50,815	\$52,997	\$6,800	\$27,398	\$25,572	\$52,970	\$27
Books/Manuals/Periodicals	559200	\$45,319	\$44,803	\$637	\$10,165	\$34,494	\$44,659	\$144
Textbooks	559201	\$279,661	\$275,711	\$54,198	\$221,361	\$52,317	\$273,678	\$2,033
Replacement Textbooks	559202	\$10,000	\$10,000			\$10,000	\$10,000	
Awards & Trophies	559300	\$2,000	\$2,000		\$1,325	\$650	\$1,975	\$25
Refreshments/Meals	571200	\$21,578	\$21,578	\$2,061	\$3,918	\$17,754	\$21,672	(\$94)
Special Event Expenses	571600	\$5,000	\$4,620	\$127	\$339	\$7,288	\$7,628	(\$3,008)
Scholarships/Awards	571800	\$4,800	\$4,800		\$2,500	\$2,300	\$4,800	
Moving Expenses	572700	\$35,000	\$64,435	\$5,853	\$45,205	\$19,230	\$64,435	\$0
Dues & Subscriptions	573000	\$167,653	\$168,850	\$9,382	\$84,986	\$88,218	\$173,204	(\$4,354)
SUBTOTAL SUPPLIES		\$2,466,254	\$2,517,646	\$419,060	\$1,568,186	\$975,685	\$2,543,871	(\$26,225)
<u>Equipment:</u>								
Automobiles/Light Trucks	585010			\$42,180	\$1,640		\$1,640	(\$1,640)
Printing Equipment	585100	\$600	\$600			\$600	\$600	
Pc Hardware-Admin	585111	\$132,709	\$133,225	\$69,736	\$212,661	\$27,421	\$240,082	(\$106,857)
Pc Hardware-Instructional	585112	\$835,393	\$565,393	\$6,628	\$254,892	\$311,489	\$566,381	(\$988)
Pc Software-Admin	585121	\$58,041	\$58,041	\$4,390	\$36,322	\$49,743	\$86,065	(\$28,024)
Pc Software-Instructional	585122	\$219,282	\$219,282	\$7,892	\$129,760	\$83,066	\$212,826	\$6,456
Office Equipment	585140	\$93,765	\$88,765	\$370	\$20,312	\$81,641	\$101,953	(\$13,188)
Minor Office Equipment	585141	\$3,000	\$3,000	\$1,295	\$1,295	\$1,500	\$2,795	\$205
Office Furniture	585150	\$26,100	\$46,100	\$866	\$30,612	\$25,600	\$56,212	(\$10,112)
Classroom Furniture	585160	\$71,912	\$73,673	\$37,881	\$63,316	\$67,262	\$130,578	(\$56,905)
Housekeeping Equipment	585171	\$75,000	\$75,000	\$4,461	\$7,431	\$67,569	\$75,000	(\$0)
Radio Communic Equipment	585190	\$1,000	\$1,000			\$815	\$815	\$185
Instructional Equipment	585210	\$147,534	\$147,534	\$98,113	\$116,948	\$162,572	\$279,520	(\$131,986)
SUBTOTAL EQUIPMENT		\$1,664,336	\$1,411,613	\$273,812	\$875,188	\$879,278	\$1,754,466	(\$342,853)
<u>Athletic Revolving Account:</u>								
Transf-Schl Revl Fund NNHS	594020	\$1,093,078	\$546,539		\$546,539		\$546,539	
Transf-Schl Revl Fund NSHS	594025		\$546,539		\$546,539		\$546,539	
SUBTOTAL ATHLETIC		\$1,093,078	\$1,093,078		\$1,093,078		\$1,093,078	
<u>Budget Reserve</u>								
Budget Reserve	579000		\$190,005			\$190,005	\$190,005	
SUBTOTAL FY19 RESERVE			\$190,005			\$190,005	\$190,005	
<u>School Lunch Fund</u>								
Transf-School Lunch Fund	594600	\$40,000	\$40,000			\$40,000	\$40,000	
SUBTOTAL SCHOOL LUNCH FUND		\$40,000	\$40,000			\$40,000	\$40,000	
Subtotal		\$236,372,312	\$236,372,312	\$20,806,559	\$64,457,092	\$171,848,316	\$236,305,620	\$66,692
Grand Total		\$236,372,312	\$236,372,312	\$20,806,559	\$64,457,092	\$171,848,316	\$236,305,620	\$66,692
FY18 Total Appropriation								\$66,692

FY20 Student Services Expenses by Account

Appendix A

	SC Approved Budget (July)	FY20 Adjusted Budget	Period 4 Exp. a/o 10/31/19	YTD Encumb. + Exp.	Forecast Rest of Year	FY20 Final	FY20 Balance
Student Services Staff (including Guidance)	\$40,014,902	\$39,123,529	\$3,200,481	\$7,300,914	\$31,813,089	\$39,114,003	\$9,526
Aide Salaries	\$14,404,918	\$15,237,772	\$1,420,679	\$3,797,467	\$11,438,409	\$15,235,876	\$1,896
SUBTOTAL SALARIES	\$54,419,820	\$54,361,301	\$4,621,160	\$11,098,381	\$43,251,497	\$54,349,878	\$11,423
SUBTOTAL BENEFITS	\$10,289,493	\$10,289,493	\$909,263	\$1,881,430	\$8,413,088	\$10,294,518	-\$5,025
Contracted Services (including Tutoring)	\$1,059,505	\$1,059,505	\$63,866	\$228,283	\$781,983	\$1,010,266	\$49,239
Tuition (Out-of-District and Summer)	\$6,989,375	\$6,705,894	\$1,709,984	\$8,859,092	-\$2,306,323	\$6,552,770	\$153,125
Transportation	\$5,247,676	\$5,247,676	\$523,301	\$3,894,457	\$1,353,219	\$5,247,676	\$0
All Other Expenses	\$283,917	\$283,917	\$60,792	\$155,708	\$128,209	\$283,917	\$0
SUBTOTAL EXPENSES	\$13,580,473	\$13,296,992	\$2,357,942	\$13,137,540	-\$42,912	\$13,094,629	\$202,363
Total All Student Services	\$78,289,786	\$77,947,786	\$7,888,366	\$26,117,350	\$51,621,674	\$77,739,025	\$208,761

FY20 Operations Expenses by Account

Appendix A

	FY20 Adjusted Budget	Period 4 Exp. a/o 10/31/19	YTD Encumb. + Exp.	Forecast Rest of Year	FY20 Final	FY20 Balance
Operations Salaries without Custodial	\$477,868	\$39,418	\$162,071	\$315,797	\$477,868	\$0
Custodial Salaries and Overtime	\$5,328,837	\$468,297	\$1,949,776	\$3,337,545	\$5,287,321	\$41,516
Work By Other Departments*	\$229,711	\$12,726	\$82,854	\$156,103	\$238,957	-\$9,246
Work Study Wages	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL SALARIES	\$6,036,416	\$520,441	\$2,194,701	\$3,809,445	\$6,004,145	\$32,270
SUBTOTAL BENEFITS	\$1,304,620	\$97,676	\$419,049	\$873,700	\$1,292,749	\$11,871
Utilities (not including Internet Access)	\$4,815,668	\$565,108	\$1,009,712	\$3,711,247	\$4,720,959	\$94,709
Maintenance	\$3,312,292	\$331,847	\$2,574,454	\$1,020,511	\$3,594,965	-\$282,673
Cleaning/Custodial Supplies	\$185,033	\$53,532	\$72,641	\$112,430	\$185,071	-\$38
Equipment	\$99,961	\$49,982	\$18,893	\$82,414	\$101,307	-\$1,346
All Other Expenses	\$132,610	\$4,609	\$110,863	\$21,596	\$132,459	\$151
SUBTOTAL EXPENSES	\$8,545,564	\$1,005,079	\$3,786,563	\$4,948,198	\$8,734,761	-\$189,197
Total All Operations (with Utilities)	\$15,886,600	\$1,623,196	\$6,400,313	\$9,631,343	\$16,031,655	-\$145,056
Utilities	\$4,815,668	\$565,108	\$1,009,712	\$3,711,247	\$4,720,959	\$94,709
Total Operations (without Utilities)	\$11,070,932	\$1,058,088	\$5,390,601	\$5,920,096	\$11,310,697	-\$239,765

FY20 Electricity, Natural Gas and Heating Oil Cost Summary

APPENDIX B

School	Sq. Ft.	FY17 Actual		FY18 Actual		FY19 Actual		FY20 Budget					FY20 Projected				
		Total	Cost/Sq. Ft.	Total	Cost/Sq. Ft.	Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.
Angier	76,500	\$135,379	\$1.81	\$130,564	\$1.74	\$126,286	\$1.65	\$73,281	\$25,992	\$0	\$99,273	\$1.30	\$92,967	\$26,224	\$0	\$119,191	\$1.56
Aquinas	51,065	\$78,645	\$1.54	\$99,350	\$1.95	\$105,870	\$2.07	\$63,826	\$2,992	\$64,413	\$131,231	\$2.57	\$53,407	\$2,345	\$58,434	\$114,186	\$2.24
Bowen	69,535	\$87,076	\$1.25	\$93,098	\$1.34	\$90,893	\$1.31	\$36,189	\$51,237	\$0	\$87,426	\$1.26	\$45,001	\$49,391	\$0	\$94,392	\$1.36
Burr	55,399	\$57,088	\$1.03	\$52,615	\$0.95	\$56,383	\$1.02	\$39,418	\$21,627	\$0	\$61,045	\$1.10	\$31,646	\$22,198	\$0	\$53,844	\$0.97
Cabot*	43,584	\$102,449	\$2.35	\$2,867	\$0.07	\$0	n/a	\$101,584	\$25,474	\$0	\$127,058	n/a	\$103,140	\$24,739	\$0	\$127,879	n/a
Horace Mann**	53,532	\$66,166	\$1.29	\$71,320	\$1.39	\$87,056	\$1.63	\$102,647	\$20,485	\$0	\$123,132	\$2.30	\$106,032	\$17,881	\$0	\$123,913	\$2.31
Countryside	49,612	\$113,280	\$1.74	\$139,063	\$2.14	\$123,977	\$2.50	\$73,049	\$55,656	\$0	\$128,705	\$2.59	\$68,477	\$49,509	\$0	\$117,985	\$2.38
Franklin	62,746	\$123,499	\$2.18	\$121,692	\$2.14	\$115,710	\$1.84	\$47,822	\$72,896	\$0	\$120,718	\$1.92	\$41,084	\$70,125	\$0	\$111,209	\$1.77
687 Watertown St.***	40,600	\$72,425	\$1.78	\$66,136	\$1.63	\$66,744	\$1.64	\$25,711	\$12,992	\$0	\$38,703	\$0.95	\$35,798	\$16,440	\$0	\$52,238	\$1.29
Lincoln-Eliot	51,074	\$95,262	\$1.87	\$123,130	\$2.41	\$115,206	\$2.26	\$57,084	\$64,183	\$0	\$121,267	\$2.37	\$55,955	\$72,993	\$0	\$128,948	\$2.52
Mason-Rice	43,000	\$76,691	\$1.81	\$79,610	\$1.88	\$84,128	\$1.96	\$42,368	\$30,432	\$0	\$72,800	\$1.69	\$46,867	\$30,116	\$0	\$76,983	\$1.79
Memorial-Spaulding	68,775	\$141,288	\$2.05	\$127,792	\$1.86	\$134,359	\$1.95	\$65,792	\$65,425	\$0	\$131,217	\$1.91	\$63,055	\$75,488	\$0	\$138,543	\$2.01
Peirce	36,050	\$54,711	\$1.52	\$79,017	\$2.19	\$106,501	\$2.95	\$29,624	\$2,535	\$72,142	\$104,301	\$2.89	\$25,902	\$3,057	\$71,571	\$100,529	\$2.79
Underwood	43,300	\$104,051	\$2.40	\$100,715	\$2.33	\$94,311	\$2.18	\$33,478	\$64,886	\$0	\$98,364	\$2.27	\$26,569	\$70,490	\$0	\$97,059	\$2.24
Ward	38,000	\$80,539	\$2.12	\$81,434	\$2.14	\$88,797	\$2.34	\$30,713	\$48,270	\$0	\$78,983	\$2.08	\$31,740	\$56,308	\$0	\$88,048	\$2.32
Williams	41,700	\$91,305	\$2.19	\$95,025	\$2.28	\$90,736	\$2.18	\$37,070	\$50,894	\$0	\$87,964	\$2.11	\$32,506	\$54,862	\$0	\$87,368	\$2.10
Zervas	78,800	\$0	\$0.00	\$122,745	\$1.52	\$147,976	\$1.88	\$99,770	\$23,518	\$0	\$123,288	\$1.56	\$102,051	\$24,933	\$0	\$126,983	\$1.61
Bigelow	92,500	\$153,638	\$1.66	\$148,346	\$1.60	\$131,053	\$1.42	\$97,355	\$65,275	\$0	\$162,630	\$1.76	\$85,265	\$59,497	\$0	\$144,763	\$1.57
Brown	153,020	\$284,064	\$1.95	\$256,257	\$1.76	\$279,239	\$1.82	\$113,511	\$163,445	\$0	\$276,956	\$1.81	\$139,136	\$185,666	\$0	\$324,803	\$2.12
Day	151,301	\$319,635	\$2.09	\$368,301	\$2.41	\$375,487	\$2.48	\$220,058	\$90,624	\$0	\$310,682	\$2.05	\$225,207	\$33,836	\$0	\$259,043	\$1.71
Oak Hill	96,200	\$186,039	\$1.93	\$190,596	\$1.98	\$187,777	\$1.95	\$95,853	\$54,618	\$0	\$150,471	\$1.56	\$116,861	\$56,775	\$0	\$173,635	\$1.80
Newton North	410,000	\$1,018,871	\$2.49	\$1,019,475	\$2.49	\$866,101	\$2.11	\$811,152	\$193,367	\$0	\$1,004,519	\$2.45	\$747,802	\$159,467	\$0	\$907,269	\$2.21
South High	389,550	\$710,979	\$1.86	\$754,080	\$1.97	\$685,734	\$1.76	\$493,514	\$205,866	\$0	\$699,380	\$1.80	\$490,731	\$180,025	\$0	\$670,756	\$1.72
Ed Center	70,000	\$239,212	\$3.42	\$229,575	\$3.28	\$262,785	\$3.75	\$170,940	\$79,115	\$0	\$250,055	\$3.57	\$156,955	\$93,476	\$0	\$250,430	\$3.58
Total	2,265,843	\$4,392,292	\$2.01	\$4,552,804	\$1.97	\$4,423,108	\$1.99	\$2,961,809	\$1,491,804	\$136,555	\$4,590,168	\$2.07	\$2,924,152	\$1,435,839	\$130,005	\$4,489,996	\$2.02

FY20 Budget minus Actual

\$37,657 \$55,965 \$6,550 \$100,172

* For the 2019-20 school year, Cabot students will be attending their first year in the new Cabot building.

** For the 2019-20 school year, Horace Mann students will be attending their first year in their newly renovated school, previously the Carr School.

*** Beginning in the 2019-20 school year, 687 Watertown Street, formerly the Horace Mann School, will be vacant.

FY20 Electricity, Natural Gas and Heating Oil Usage Summary

APPENDIX B

School	Sq. Ft.	Electricity (KWH)					Natural Gas (Therms)					Heating Oil (Gallons)				
		FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY20 Projected	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY20 Projected	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY20 Projected
Angier	76,500	504,901	446,133	474,312	444,443	470,976	18,880	21,242	25,082	20,398	23,133	0	0	0	0	0
Aquinas	51,065	240,720	280,128	248,400	268,358	255,186	1,982	1,622	1,421	1,537	1,486	30,486	21,621	19,610	25,000	25,800
Bowen	69,535	239,230	218,854	212,760	212,981	210,920	39,661	40,733	47,012	36,176	43,944	0	0	0	0	0
Burr	55,399	180,710	163,006	158,848	173,542	157,548	14,935	15,909	17,097	13,541	16,557	0	0	0	0	0
Cabot*	43,584	275,344	15,163	0	463,606	486,983	36,606	19	0		22,957	0	0	0	0	0
Horace Mann**	53,532	239,016	262,963	282,240	461,728	375,498	14,882	14,912	15,424	13,101	15,167	0	0	0	0	0
Countryside	49,612	274,019	296,505	287,706	284,796	289,694	38,787	44,481	45,647	37,319	45,280	0	0	0	0	0
Franklin	62,746	219,781	213,041	215,363	216,184	211,000	59,712	69,974	57,609	59,270	63,809	0	0	0	0	0
687 Watertown St.***	40,600	218,640	219,603	212,640	112,848	148,778	20,030	20,329	16,403	18,367	12,332	0	0	0	0	0
Lincoln-Eliot	51,074	250,156	266,426	246,692	251,942	280,772	48,342	57,437	57,252	47,523	57,142	0	0	0	0	0
Mason-Rice	43,000	211,140	226,596	232,440	219,927	231,360	23,289	25,473	27,334	21,942	27,852	0	0	0	0	0
Memorial-Spaulding	68,775	273,139	236,014	236,240	260,720	230,320	53,907	53,571	61,243	48,061	57,515	0	0	0	0	0
Peirce	36,050	131,871	126,736	128,040	130,018	126,240	1,332	1,423	1,937	1,025	1,978	20,465	27,191	30,289	28,000	31,600
Underwood	43,300	154,552	141,112	135,301	150,332	134,873	53,964	57,661	52,446	51,015	55,182	0	0	0	0	0
Ward	38,000	135,830	123,266	143,760	134,799	129,560	37,939	41,954	45,626	36,345	43,775	0	0	0	0	0
Williams	41,700	193,408	175,699	168,760	185,343	164,620	41,516	41,819	43,193	37,553	42,607	0	0	0	0	0
Zervas	78,800	0	475,151	474,780	477,134	470,364	0	17,105	20,370	14,538	18,828	0	0	0	0	0
Bigelow	92,500	449,987	422,493	400,800	437,180	426,000	49,369	54,030	55,407	47,284	54,683	0	0	0	0	0
Brown	153,020	427,140	428,152	470,212	441,553	448,604	130,578	142,073	152,625	125,748	147,087	0	0	0	0	0
Day	151,301	1,147,152	1,202,652	1,210,228	1,182,896	1,219,928	65,946	75,261	61,920	74,350	69,147	0	0	0	0	0
Oak Hill	96,200	564,010	615,980	610,520	573,412	601,990	39,871	44,528	43,288	38,245	45,538	0	0	0	0	0
Newton North	410,000	4,397,508	3,855,264	3,874,980	4,168,092	3,925,980	157,856	165,906	165,298	180,662	165,053	0	0	0	0	0
South High	389,550	2,914,529	2,798,345	2,947,684	2,916,838	2,841,932	156,214	168,584	180,222	187,004	172,988	0	0	0	0	0
Ed Center	70,000	777,624	796,428	746,029	785,997	766,912	62,064	67,784	79,945	59,576	73,690	0	0	0	0	0
Total	2,265,843	14,420,407	14,005,710	14,118,735	14,954,668	14,606,036	1,167,662	1,243,830	1,273,801	1,170,581	1,277,724	50,951	48,812	49,899	53,000	57,400

* For the 2019-20 school year, Cabot students will be attending their first year in the new Cabot building.

** For the 2019-20 school year, Horace Mann students will be attending their first year in their newly renovated school, previously the Carr School.

*** Beginning in the 2019-20 school year, 687 Watertown Street, formerly the Horace Mann School, will be vacant.

Financial Reporting Examples

The following are responses to my question on 1/8/20 to the MASC list serve, asking for information about financial reports, including what content is included, the actual report format, and its frequency. A couple included pdfs rather than links, those will be uploaded separately into Novus (in Budget 1/9/20).

Hi Kirsi,

We have a three-member finance subcommittee that meets with the Superintendent, Business Officer, Accountant, and sometimes the district Treasurer monthly (except for July because of FY end). The full SC receives and files the reports and minutes as part of the consent agenda in the next meeting following the subcommittee meeting. This is an older packet, but it is a good example of what we get when not in budget season/audit/close of FY:

<https://www.tritonschools.org/wpfb-file/school-committee-finance-subcommittee-meeting-agenda-10-03-2018-pdf-2/>.

Hope this helps - happy to answer any questions you might have.

Best wishes,

Nerissa Wallen

Chair, Triton Regional School Committee

Hi Kirsi. Our Committee (Andover) gets an update on budget spending in a monthly report that is discussed (albeit usually briefly) at a School Committee meeting.

I'm attaching our 11/30/19 update on the FY20 budget so you can see the format. Note it's four pages:

1. totals for each budget line item (totals of info on pages 2&3)
2. salary line items
3. general expense line items
4. revolving & SPED circuit breaker accounts

Enjoy!

Shannon

Shannon Scully

Andover School Committee

shannon.scully@andoverma.us

office: 978-247-7084

Hello

About 6 years ago North Andover was "caught off guard" at the end of the year, so the request was made for a monthly report to the SC. It's usually presented in our 2nd meeting of the month so the administration team can compile all the reports etc.

Financial Reporting Examples

This is our format:

https://drive.google.com/file/d/0B0TK-fktF_VrS0QtSko2QVBhdzItc2NTSFg4bV96VVhwNmpB/view

Andrew McDevitt

Kirsi,
Hi. It's been too long since we were in touch.

Attached you'll find our Fiscal and Operational update from November. We get these every other month. We get reports on detail for each responsibility center and much of the report is generated through the city's Munis financial system. Additional detail and back up is always available if we request it, but I think it's pretty comprehensive as we even get utility costs by building and by square foot.

Just for context, since we are a city form of government there are many controls and much oversight required by city financial policies. The city's treasurer is our treasurer. All checks and warrants are signed by the Mayor who is also a member of the school committee and is the designated signer of warrants by the school committee. The comptroller works for the city council and she does reports for them every other month which includes this report. We are audited along with the city and a member of the school committee sits on the city's Post Audit and Oversight committee along with members of the city council, the CFO, the Comptroller and several citizen appointees.

If you want more info on how this report is generated, I'd be happy to put you in touch with our Assistant Superintendent for Business and Finance.

Margaret Albright
Newton

We moved to a monthly summary by our 8 budget areas.
See page 34 of our packet at <https://www.littletonps.org/school-committee/files/documents/School%20Committee/Agendas/SC%20Packet%2012.05.19%20.pdf>
We use this for a quick summary & Status, with comments by the Business manager, we follow-up as necessary on issues or unexpected variances.

Daryl Baker
Littleton School committee

Kirsi,

Your asking this question (and my attempts at offering examples) has made me realize how difficult these reports can be to find online!

Three districts that use quarterly report formats that are exemplars:

Financial Reporting Examples

- Brookline: see for example here: <https://www.brookline.k12.ma.us/cms/lib/MA01907509/Centricity/Domain/62/FY%2020%20Budget%201st%20QTR.pdf>
- Watertown: I can't find a more recent example, but I have an older one saved here: <https://www.dropbox.com/s/p0d43e7giqag7t5/Quarterly%20Budget%20Status%20Report%20Q3%2031mar2018.pdf?dl=0>
- Worcester: the most recent is here: <https://worcesterschools.org/wp-content/uploads/2019/11/Annex-A-9-266.pdf>

Two comments I'd make from the training I went through to become licensed:

1. narrative in such reports is really necessary for understanding what the numbers mean; otherwise, you have a chart of numbers without context
2. projections of what is expected to be spent for the remainder of the year given changes that have happened (particularly in salary accounts) is crucial to avoiding fourth quarter surprises. Those projections take time, though, so they aren't something to request monthly.

If I dig up more, I'll share them.

Tracy

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she/her/hers
Field Director

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Town of Arlington, Massachusetts

Audit report update



Town of Arlington, Massachusetts

Future agenda discussion



Town of Arlington, Massachusetts

Old business



Town of Arlington, Massachusetts

New business



Town of Arlington, Massachusetts

Adjournment



Town of Arlington, Massachusetts

Submitted by Kirsi Allison-Ampe, MD, Chair

Summary:

"Massachusetts law requires all open session meetings of public bodies to be accessible to members of the public, including those with disabilities. If you need reasonable accommodations in order to participate in the meeting, contact the Administrative Assistant to the Arlington School Committee Karen Fitzgerald at kfitzgerald@arlington.k12.ma.us in advance of the meeting."--